DOCUMENT RESUME

ED 242 345 JC 840 094

AUTHOR Adams, Esther
TITLE Articulation Activity for Accounting Programs: Project Results and Descriptive Report. Final Report.
INSTITUTION Blackhawk Technical Inst., Janesville, Wis.
SPONS AGENCY Wisconsin State Board of Vocational, Technical and Adult Education, Madison. Bureau of Research, Professional and Student Development.
PUB DATE Jun 82
NOTE 73p.; Cover title "Accounting Competency Certificate."
PUB TYPE Reports - Descriptive (141)

EDRS PRICE MF01/PC03 Plus Postage.
DESCRIPTORS *Accounting; *Articulation (Education); *Business Education; College Curriculum; Competency Based Education; *Curriculum Development; Educational Certificates; High Schools; Secondary School Curriculum; Technical Institutes; Two Year Colleges

ABSTRACT

In response to the need for a basic articulated accounting curriculum providing for a smooth transition from the secondary to the postsecondary level, Blackhawk Technical Institute (BTI) conducted a project to develop a master list of accounting competencies as the basis of a core accounting curriculum; to determine competency standards; to establish a rating scale for competency evaluation; to develop a competency certificate or record; and to establish professional contacts between secondary and postsecondary staff. The project's objectives were met during a series of three meetings during which representatives from BTI and local high schools: (1) agreed upon objectives, reviewed major competency categories, and established a time frame; (2) presented course outlines, agreed upon course titles, and discussed the skills to be included in the competency record; and (3) completed the categorization of content, selected competencies, agreed upon a rating scale, and determined the record format. The bulk of the report consists of appendices, which provide the request for proposal for the articulation project; BTI's proposal; the letters and minutes corresponding to each meeting; the finalized competency record, which lists competencies by course and provides for evaluation at both the secondary and postsecondary levels; information on BTI's accounting program curriculum, policies, and procedures; area high school curriculum materials; and administrative letters of support. (LAL)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED242345

ACCOUNTING COMPETENCY CERTIFICATE

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

R. Krogstad

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☐ This document has been reproduced as received from the person or organization originating it.

☒ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

FINAL REPORT
ARTICULATION
PROJECT 05-219-150-312
JUNE, 1982

BLACKHAWK TECHNICAL INSTITUTE
P.O. BOX 5009
JANESVILLE, WI 53547

JC 840094

CURRICULUM ARTICULATION

PROJECT 05-219-150-312

ARTICULATION ACTIVITY

FOR

ACCOUNTING PROGRAMS

PROJECT RESULTS AND

DESCRIPTIVE REPORT

Submitted by

Esther Adams
Curriculum Coordinator

Blackhawk Technical Institute

June, 1982

ACKNOWLEDGEMENTS

A positive response from accounting, bookkeeping, and recordkeeping instructors from both area high schools and Blackhawk Tech provided the stimulus for three very productive workshops in the spring of 1982. The result was an established competency record of accounting skills, knowledges and attitudes that will form a base curriculum and communication link between levels of training and future employees.

A sincere thank you to the participating members for their dedication to the project. A special thank you to the administrations who supported the activities, and a grateful thank you to the WBUTAE for approval of the project and provision of funds.

Participating members and consultants were as follows:

Janesville Craig High School
Bea Hansen
Jean Roberts
Fran Masterson
Marv Hauser

Janesville Parker High School
Jon Jerome
Paul Will

Beloit Memorial High School
LaVonne Keitch, LVEC
Louise Ahn
Doris Matteson
Vicki Noss
Ron Schrader

Beloit Turner High School
Cheryl Johnson
Jan Schaub

Clinton High School
Lloyd Edge, LVEC
Alice Nickels

Blackhawk Technical Institute
Jack Martin, Division Chairman
Myron Genger
Bob Willson
Spencer Howard
Russ Gabrielson
Esther Adams

WBUTAE
Doyle Beyl

DPI
Judith Byfield

TABLE OF CONTENTS

CHAPTER		PAGE
I.	Descriptive Report	
	Introduction	1
	Statement of the Problem	1
	Project Catalysts	2
	Project Objectives	2
	Project Activities	3
	February 24, 1982	3
	March 24, 1982	4
	April 28, 1982	4
II.	Appendices	
	Appendix A.	
	Request for Proposal: WBUTAE December, 1981	
	Articulation Proposal; Blackhawk Technical Institute January, 1982	
	Appendix B.	
	February 24, 1982, workshop letters, minutes.	
	Appendix C.	
	March 24, 1982, workshop letters, minutes.	
	Appendix D.	
	April 28, 1982, workshop letters, and minutes.	
	Appendix E.	
	Finalized Competency Record	
	Appendix F.	
	Blackhawk Technical Institute Accounting Program Curriculum, Policies, and Procedures	

Appendix G.

Area High School Curriculum Materials

Appendix H.

Administrative Letters of Support

INTRODUCTION

The two-year associate degree accounting program at Blackhawk Tech prepares a student for entry-level employment in the accounting profession. Local high schools also provide courses which introduce accounting concepts as well as develop basic skills in recordkeeping and bookkeeping. All of these programs and courses are well attended and well received by a community whose need for skilled accountants and bookkeepers is steadily increasing.

Predictions indicate that job opportunities for trained accounting personnel will also increase nationally and at a faster rate than that of other employment areas. The Occupational Outlook Handbook states that the need for accountants will increase because of the need to improve accounting and budgeting procedures as required in today's complex and highly technical society. Managers in the business world will find it even more necessary to rely on accounting information in decision making. The importance of the field of accounting is obvious.

Students come to Blackhawk Tech from a variety of training levels and work experiences. The area secondary schools provide many with basic recordkeeping, bookkeeping skills and underlying accounting principles. In order to provide a smooth transition from the secondary to post-secondary level, an articulated curriculum is desired. From career awareness to job-entry skills, the accounting curriculum must be able to identify the competence of the student as he or she moves through the courses and programs.

Statement of the Problem

In discussion with area staff, both at the secondary and post-secondary levels, the need to develop a basic accounting curriculum became apparent. This indication was also supported by both DPI and WBUTAE consultants.

Accounting, bookkeeping or recordkeeping is being taught in almost every high school. Students from all area high schools have entered the Blackhawk Tech accounting program bringing with them a

variety of accounting or bookkeeping skills. An understanding of a basic or core accounting curriculum was needed in order to provide a smoother transition for students from one level of training to another.

Project Catalysts

A request for a proposal from WBUTAE was received in December, 1981, by Blackhawk Tech for a 1982 articulation project. A meeting of Blackhawk accounting staff and the curriculum coordinators was called to plan and develop an articulation workshop to be held in the early spring, 1982. The activity would also include all thirteen district high schools.

Project objectives and activities were designed and a proposal written which was then forwarded to the state staff. Approval by WBUTAE was given to proceed as planned. Letters describing the project were sent to area secondary administrators requesting their permission and support in the activity; letters of invitation were written to the appropriate accounting, bookkeeping, or records management instructors in local high schools.

Project Objectives

The following objectives were established in the project proposal and subsequently accepted by the workshop participants.

1. Develop a master list of accounting competencies that would provide a core curriculum in the training of accounting students.
2. Determine competency standards whenever possible for the core content.
3. Establish a rating scale for the evaluation of the stated competencies.
4. Develop a competency certificate or record to be used by the student as a communication link between training programs and with future employers.
5. Establish a professional contact between staff at both levels that will encourage future cooperation for positive interchanges among staff.

Project Activities

The project objectives were then translated into the following activities, and a time frame for these activities was determined.

A. February 24, 1982
First dinner meeting of both secondary and post-secondary staff to establish objectives, a time frame, and to begin competency list research.

B. March 24, 1982
Develop major areas of competency catagories and determine competency record format and content.

C. April 28, 1982
Review competency lists. Establish rating scale and standards if possible.

February 24, 1982

The first workshop was attended by representatives from five area high schools, including two LVEC's. The project proposal and objectives were presented for discussion. Both Blackhawk Tech and high school staff agreed that an articulation effort was needed and the project objectives could be obtained. A total of three meetings were determined as an adequate amount of time to complete the activity with specific tasks assigned to each meeting.

A competency-based curriculum from Gateway Technical Institute was presented as a means of beginning the study and research of a core curriculum. The group began a review of the lists by identifying major categories of competencies, roughly based on existing courses both at the high school level and at Blackhawk Tech. It was agreed to list the core accounting skills under the heading of Accounting I and II. These statements would include the curriculum content from both levels of training. Those going beyond the core, as needed by Blackhawk Tech, would be included in an insert page also listed as Accounting II.

High school instructors agreed to bring course outlines to the next meeting for review and as resources in determining a master list.

March 24, 1982

Outlines from both the participating high schools and Blackhawk Tech were exchanged and explanations of content given by the members of their materials. Definitions of course names were agreed upon; secondary instructors agreed that high school courses contained basically bookkeeping competencies not truly accounting competencies as included by Blackhawk Tech. The knowledge level of accounting competencies at the secondary level would be that of career awareness. However, basic tasks taught for bookkeeping are those elementary tasks for accounting also and must be taught at the hands-on or application level at either level of training.

It was determined to use high school outlines to cross reference the Gateway competencies making sure that the most complete range of skills possible would be represented within the competency record.

April 28, 1982

The final session activities completed the catogorizing of content and selection of subsequent competencies for each category. Specific changes made included the addition of words, addition of competency statements, standardizing terminology, and breaking statements into smaller segments if needed.

A rating scale was agreed upon, showing three levels of learning; 1) Awareness: Has had exposure to competency, 2) Demonstrated knowledge: Has ability to perform under supervision, 3) Ability to apply: Can regularly perform this task with little or no supervision.

The format for the record was then determined, the general design being similar to the record developed by the Marketing instructors for use in the same manner. Distribution of the record upon completion of printing would be the responsibility of the Blackhawk Tech curriculum coordinator.

APPENDIX A

Request for Proposal; WBVTAE
December, 1981

Articulation Proposal
Blackhawk Technical Institute
January, 1982

Information

Date: December 10, 1981

Subject: Articulation

Contact: Doyle Beyl, Director
Bureau of Research, Professional & Student Development
Wisconsin Board of Vocational, Technical and Adult Education
4802 Sheboygan Avenue - 7th Floor
P.O. Box 7874
Madison, WI 53707
(608) 266-0001

Distribution: District Directors
Instructional Services People
High School Relations People
Research People
Information Distribution List

We have been granted a small award to use for articulation activities in the various districts. These dollars will not amount to more than $2,000 for any one district. To avail a district of this opportunity for articulation with the public schools, a VE-PA1 (8-80) form should be used. The fiscal year is FY 82. This will be an original P/A. The contact person will be whomever you designate; however, on the State Board level, it will be Doyle Beyl. Please check Statewide Services. The VEA section will be 133. The purpose will be curriculum development, the activity title will be Statewide Articulation Project (whatever curriculum your district wishes to articulate).

The measurable objectives should include task statements and/or performance objectives to be identified in the particular curriculum. A competency record for individual students to be developed is desirable as is an indication of how this might be used to enhance advanced standing.

Should whomever you designate to prepare this activity have difficulty, please phone. My number is (608)266-0001.

Doyle E. Beyl

Doyle E. Beyl, Director
Bureau of Research, Professional & Student Development

DEB:lbd

Authorized by: Robert P. Sorensen, State Director

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

January 26, 1982

Dr. Robert P. Sorensen
State Director
Wisconsin Board of VTAE
4802 Sheboygan Avenue - 7th Floor
Post Office Box 7874
Madison, WI 53707-7874

Dear Dr. Sorensen:

Attached is a proposal for our Articulation Activity for Accounting Programs, #05-219-150-312. This project will operate from February 1, 1982 through June 30, 1982.

Your favorable action is appreciated.

Very truly yours,

O. L. Johnson
District Director

OLJ:RTB:kml

Enclosures.

VE-PA-1 (8-80)

VEA SUPPORTED ACTIVITY DESCRIPTION

Activity Number 219

Fiscal Year 81-82

[x] Orig. P/A [ ] Addition [ ] Revision, Date Jan. 25, 1982 Applicant Blackhawk Technical Inst.

Contact Person, Applicant Esther Maier State Board Doyle Beyle

[ ] District Allocation, [ ] Statewide Priority, [ ] Delegate Agency

[x] Statewide Service (100% Funding)

VEA Section 130, VEA Purpose Articulation

If Sec. 110, Check One: [ ] Handicapped, [ ] Disadvantaged, [ ] Limited Engl. Profic.

Activity Title Articulation Activity for Accounting Programs

---

1. NEED.

Accounting principles never change; however, processes and equipment do. The latter two aspects of the field have become increasingly sophisticated and a part of the high technology of the 80's. It is important that training for the accounting occupations be clearly established and that movement from one level of training to another be made as efficient yet realistic and professional as possible. In order to make a more effective transfer from secondary to post-secondary levels possible, the basic accounting curriculum must be identified at each level of the training program. Competencies should be determined and

2. ACTIVITY MEASURABLE OBJECTIVE(S) AND DESCRIPTION.

a. List the objectives of the activity, the number of persons who will achieve each objective, and the total number to be served.

1. Develop a competency list for a core curriculum in accounting.

2. Determine standards for the core competencies whenever possible.

3. Design a rating scale for evaluation of competencies.

4. Develop a certificate or record of competencies to be used by the student as a communication link between training programs and between the student future employers.

5. Establish a professional rapport and sharing between levels of training instructors.

6. Obtain advice and support from program advisory committee members as future employers.

b. Identify the position(s) and the qualifications of those conducting the activity.

The Business Division Chairman, the BTI accounting staff, and the BTI curriculum coordinator will be actively involved in the effort. Fourteen area high schools will be invited to participate. High school instructors involved

in teaching curriculum for record keeping, bookkeeping, and Accounting I, II will be included.

Local Vocational Education Coordinators, where feasible, will also be invited.

c. Describe what the persons conducting the activity will do.

At least three meetings will be developed to accomplish the objectives:

1. Meeting number one will establish project goals, a time frame, and schedule.

2. Meeting number two will be a working session to establish competencies, determine a rating scale, and set standards wherever possible.

3. Meeting number three will select or design a certificate format and procedures for distribution of the certificate upon completion will be determined. An informational time will be alloted to provide invited advisory committee members an understanding of the articulation activity and certificate use.

3. PRIOR EVALUATION: [ ] YES [x] NO IF "YES," DESCRIBE.

4. RELATIONSHIP TO CETA.

The results of this project will be compentency-based curriculum and a resulting certificate. The certificate will be used for both levels of training, both secondary and post-secondary, and for future employers. Therefore, CETA students in these programs will benefit by having the curriculum so identified and the certificate available as a record of their training.

5. RELATIONSHIP TO OTHER ACTIVITIES.

Articulation will give both levels of training a better understanding of the needs of the community as well as means of transfering students from one level to another. This may include entry points for advance standing.

6. ADVISORY COMMITTEE INVOLVED? [x] YES, [ ] NO

NEED: (cont.) and the relative level of learning established. Standards for program levels must be set. This would then provide a communication link between levels as well as between students and future employers.

Activity Title	Articulation Activity for Accounting Programs		
Activity Number	05-219-150-312	Subpart	III
Budget/Report Period	February 1, 1982	through	June 30, 1982
Total Activity Cost	$1,650.00	Fundable Amount	$1,650.00
Reimbursement Rate	100 %	VEA Amount	$1,650.00

8. FINANCIAL DETAIL (Fundable Amount Only)

Expenditure Report # _____ Encumbrance Report # _____ Final Claim: Yes ☐ No ☐

1. ADMINISTRATION (Show indirect costs only except for sec. 140 activities or unless authorized to report direct administrative costs by the Bureau of Administrative Services, State Board.)	
1.1 Salaries/Honorariums	
1.2 Fringe Benefits	
1.3 Travel	
1.4 Equipment	
1.5 Supplies/Printing/Duplicating	
1.6 Indirect Cost	
1.7 Other	
1.8 TOTAL ADMINISTRATION	
1.9 FEDERAL SHARE REQUESTED %	
2. PROG. IMPROV. & SUPP. SERVICES	
2.1 Salaries/Honorariums	
2.2 Fringe Benefits	
2.3 Travel	
2.4 Equipment	
2.5 Supplies/Printing/Duplication	$ 600.00
2.6 Other	$1,050.00
2.7 TOTAL PROGR. IMPROV. & SUPP. SERVICES	$1,650.00
2.8 FEDERAL SHARE REQUESTED %	$1,650.00
3. TRAINING/INSTRUCTION	
3.1 Salaries/Honorariums	
3.2 Fringe Benefits	
3.3 Travel	
3.4 Equipment	
3.5 Supplies/Printing/Duplication	
3.6 Other	
3.7 TOTAL TRAINING/INSTRUCTION	
3.8 FEDERAL SHARE REQUESTED %	
4. TOTAL ADMINISTRATION, SERVICES, & TRAIN./INSTR.	$1,650.00
5. FEDERAL SHARE OF TOTAL INDIRECT COSTS, SERVICES, AND TRAIN./INSTR.	$1,650.00

9. (NOTE: To be completed only if this VE-PA-1 is an addition submitted after the district plan/application. It is not to be completed for revisions.)

I certify that this application was reviewed by the Local Advisory Council on _____. (date)

G. Johnson

District Director Signature

1/27/82

Date

2. PROGRAM IMPROVEMENTS & SUPPORT SERVICES

2.5 Supplies/Printing/Duplication

A.	Supplies (Paper, envelopes and misc. supplies needed for data collection)	$ 200.00
B.	Printing (Estimated cost of printing the "Competency Record" form)	$ 400.00

2.6 Other

A.	Estimated expenses for data collection and evaluation sessions (Estimated at $10.00/session x 35 participants x 3 sessions)	$1,050.00

TOTAL: $1,650.00

APPENDIX B

February 24, 1982

Workshop; letters and minutes

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

Dr. Michael Walls, Superintendent
220 West Grand
Beloit, WI 53511

Dear Doctor Walls:

An invitation is being sent to the business occupations instructor who is responsible for the bookkeeping/recordkeeping or accounting classes at your school to attend an articulation meeting at Blackhawk Technical Institute.

Because of the consistent yet increasingly sophisticated changes taking place in the accounting occupations, the Blackhawk staff and area LVECs have agreed that this area is important to study. Through an articulation project, we can hopefully enhance the transfer of students from one level of training to another as well as better understand the needs of the changing curriculum.

The first meeting, in a series of three, will be hosted by Blackhawk Tech on February 24, 1982, at 4:30 p.m. at the Beloit Campus. An evening meal will be provided. May we have your support in this effort. Thank you for your time and consideration.

Sincerely,

Jack Martin
Business Division Chairman

Sincerely,

Esther Maier
Curriculum Coordinator

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

February 15, 1982

Ms. Judy Byfield
Consultant
Department of Public Instruction
GEF-3, 125 South Webster
Madison, WI 53702

Dear Judy:

We have set a date and are eagerly awaiting our first articulation meeting in the area of accounting. May we ask that you join us for our first session on February 24, 1982, at the Beloit Campus, 1149 Fourth Street. We will begin at 4:30 p.m. and a dinner will be served.

In surveying the local high schools, we have received a very positive response with both the Janesville and Beloit administrators answering our invitation with written letters of support. LVECs in the area also seem optimistic about the project.

Thank you for your help in supplying staff names. We hope to see you on February 24.

Sincerely,

Esther Maier

Esther Maier
Curriculum Coordinator

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

Bea Hansen
Craig Senior High School
401 S. Randall Avenue
Janesville, WI 53545

Dear Ms. Hansen:

Accounting principles never change, but processes and equipment do. As your occupational area of teaching becomes more sophisticated, your teaching becomes more complex. We would like to offer you an opportunity to gather with other secondary school instructors and those from Blackhawk Tech to share ideas and improve the linkages between the levels of training, specifically those of recordkeeping, bookkeeping, and accounting.

The first meeting, in a series of three to be held this semester, will be at Blackhawk Technical Institute, Beloit Campus, 1149 Fourth Street. We will begin at 4:30 p.m. on February 24, 1982, and an evening meal will be provided.

A post card has beenenclosed for your response. Please return it to us no later than Friday, February 19.

Sincerely,

Jack Martin
Business Division Chairman

Sincerely,

Esther Maier
Curriculum Coordinator

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

TO: O.L. Johnson, Spencer Howard, Russ Gabrielson, Harry Olsen, Myron Genger, Bob Willson

FROM: Esther Maier, Jack Martin

DATE: February 16, 1982

SUBJECT: ARTICULATION ACTIVITY IN ACCOUNTING FOR SPRING, 1982

You are invited to attend the first meeting of the Articulation Activity in Accounting that will be held on February 24, 1982, at the Beloit Campus at 4:30 p.m.

Local high school instructors in Recordkeeping, Bookkeeping, and Accounting I, II will be included in this spring activity. We have projected at least three meetings to be held before May 15 with the compilation of a competency certificate as one of the major objectives.

Please let us know before February 22 if you will be able to attend as a dinner will be served, and we must have our reservations in by that date for the food service program.

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

TO: O.L. Johnson, Spencer Howard, Russ Gabrielson, Harry Olsen, Myron Genger, Bob Willson

FROM: Esther Maier, Jack Martin

DATE: February 16, 1982

SUBJECT: ARTICULATION ACTIVITY IN ACCOUNTING FOR SPRING, 1982

You are invited to attend the first meeting of the Articulation Activity in Accounting that will be held on February 24, 1982, at the Beloit Campus at 4:30 p.m.

Local high school instructors in Recordkeeping, Bookkeeping, and Accounting I, II will be included in this spring activity. We have projected at least three meetings to be held before May 15 with the compilation of a competency certificate as one of the major objectives.

Please let us know before February 22 if you will be able to attend as a dinner will be served, and we must have our reservations in by that date for the food service program.

Accounting Articulation Meeting

February 24, 1982

Minutes

Participants Present:

O.L. Johnson	Blackhawk Tech
Esther Maier	Blackhawk Tech
Jack E. Martin	Blackhawk Tech
Myron Genger	Blackhawk Tech
Bob Willson	Blackhawk Tech
Bea Hansen	Janesville Craig
Jean Roberts	Janesville Craig
Fran Masterson	Janesville Craig
Marv Hauser	Janesville Craig
Jon Jerome	Janesville Parker
LaVonne Keitch	Beloit Memorial
Louise Ahn	Beloit Memorial
Doris Matteson	Beloit Memorial
Vicki Noss	Beloit Memorial
Ron Schrader	Beloit Memorial
Cheryl Johnson	Beloit Turner
Jan Schaub	Beloit Turner
Lloyd Edge	Clinton
Alice Nickels	Clinton

Esther Maier opened the meeting at 4:30 p.m. at the Beloit Campus of Blackhawk Tech. The participants were welcomed by Mr. O.L. Johnson, Director of Blackhawk Tech.

Previous articulation projects were reviewed and explained by Esther Maier and the participants were provided a copy of the final report of the Marketing Articulation Project in order for the participants to have an opportunity to review what had taken place during the meetings of that project. Vicki Noss and LaVonne Keitch, participants in previous projects supported the need for articulation and explained briefly how these projects have been of benefit.

The group was also presented copies of the project proposal, a BTI school catalog, a copy of the BTI Accounting program courses, and a list of competencies for various accounting courses that was developed by Gateway Technical Institute.

In determining the future course of action for the group, decision took place concerning perceptions and definitions for recordkeeping, bookkeeping, and accounting, and also what textbooks were in use at the high school level.

It was decided that the time of 4:30 p.m. was an appropriate time to meet. The next meeting was scheduled for Wednesday, March 24, 1982 at the Beloit Campus.

All participants at this meeting were asked to bring along their course outlines for Accounting I for discussion purposes.

Informal discussions were carried on during a meal served by the students in the Food Preparation program.

The meeting adjourned at 7:30 p.m.

Recorder
Jack E. Martin

APPENDIX C

March 24, 1982

Workshop; letters and minutes

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

March 1, 1982

Ms. Jean Roberts
Craig Senior High School
401 S. Randall Avenue
Janesville, WI 53545

Dear Ms. Roberts:

Thank you for participating in our first articulation workshop in the area of accounting. We appreciate your support in this effort.

After approval from the group to proceed with the activity, the goals for our next session were established. We need to share information about course content from both levels of training and especially in the area of Accounting I,II. Please bring your outlines and course descriptions for classes in Recordkeeping, Bookkeeping, Accounting I,II.

Session Two will be held on March 24, 1982, Blackhawk Tech, Beloit Campus at 4:30 p.m. The Food Service Program students will again serve an evening meal. May we have your response by Friday, March 19.

Sincerely,

Jack Martin
Business Division Chairman

Sincerely,

Esther Maier
Curriculum Coordinator

Accounting Articulation Meeting

March 24, 1982

Minutes

Participants Present:

Jack Martin	Blackhawk Tech
Esther Maier	Blackhawk Tech
Paul Will	Janesville Parker
Louise Ahn	Beloit Memorial
Doris Matteson	Beloit Memorial
Frances Masterson	Janesville Craig
Spence Howard	Blackhawk Tech
Myron Genger	Blackhawk Tech
Harry Olsen	Blackhawk Tech
Cheryl Johnson	Beloit Turner
Ron Schrader	Beloit Memorial
Jean Roberts	Janesville Craig
Bea Hanson	Janesville Craig
Janice Schaub	Beloit Turner

Esther Maier opened the meeting at 4:30 p.m. at the Beloit Campus of Blackhawk Tech. Course outlines for Accounting I were distributed from the following schools: Blackhawk Tech, Monroe High School, Janesville Craig and Parker High Schools. The Blackhawk Tech Policies and Procedures for Accounting (as established by the BTI Accounting staff).

The course outlines and policies from Blackhawk Tech were then discussed and explained by staff member Spence Howard. Three chapters complete the competencies for learning the accounting cycle with each chapter covering specific topics. Students who wish to test out may do so; however, Spence explained that only two students have done so as most wish to remain in the course as a refresher or as a guarantee that the material was learned properly the first time. The students also gain in the review of materials by obtaining a good grade point average in the first weeks of the course, thereby, retain a better average as the new information is incorporated into the old. Accounting students, regardless of status, often express a desire to remain in class so that "they won't miss anything."

The question was raised as to the use of microcomputers in accounting areas. Should computers be used in calculations or should students learn on paper and pencil first? Jean Roberts suggested that accounting basics should come first before using the computer. Ron Schrader questioned if time will permit using the computer and also teaching the necessary principles. Paul Will, in referring to a UW course he is presently taking, commented that the class has suggested that students write out applications which correlate with textbook materials. It was also suggested that the number of microcomputers available determines useage.

The progression of training in the field of accounting begins in the high schools, Paul Will explained, and it is at this level that the students "wet their appetites" to continue to the post-secondary level. In an

effect, the first courses are screening devices as those students who continue are the ones who are really interested.

The group, in response to a request from Esther Maier as to determining the future meeting goals and time frame, agreed to completing a competency certificate at the next session. The Blackhawk Tech staff agreed to rough out the competencies, using the Janesville curriculum mapping model plus the Gateway Tech lists. The other high school course outlines will be cross referenced for completion and adjustment to all schools in the area. The format and rating scale will be established at the next meeting, also.

The meeting date was set as April 28, 1982, at 4:30 p.m. Again, the work session will be on the Beloit Campus of BTI and a dinner will be served.

The meeting adjourned at 7:30 p.m.

APPENDIX D

April 28, 1982

Workshop; letters and minutes

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

April 7, 1982

DeAnna Grenawalt
Orfordville High School
Box 247
Orfordville, WI 53576

Dear DeAnna:

Meeting No. Three of the Accounting Articulation Activity will be held on April 28, 1982, at the Beloit Campus, 1149 Fourth Street. This will be a dinner session and we will begin at 4:30 p.m.

As you can see from the minutes, we have made a committment to complete a competency certificate. This last meeting will be devoted to establishing the competencies, selecting a format for the certificate, and determining a rating scale.

The suggestion from the group the last time we met was to use the curriculum competencies as written by the Janesville high school staff and used in their curriculum guide. This would be cross referenced with the Gateway Technical Institute Competency lists as well as the course outlines and guides from Beloit Memorial High School and Blackhawk Tech.

We have a bit of a job to do, but we hope to make it as efficient as possible by having the competencies roughed out for your perusal. So mark your calendars of the date; April 28 at 4:30 p.m. We hope to see you there.

A response sheet is enclosed for your reservation. Please return it to us by April 26. Thank you for your cooperation in this effort.

Sincerely,

Esther Maier

Esther Maier
Curriculum Coordinator

Sincerely,

Jack Martin

Jack Martin
Business Division Chairman

Blackhawk Technical Institute

CENTRAL FACILITY
Rt. 3, Prairie Road
Janesville, Wisconsin 53545
1-608-756-4121

O. L. Johnson
District Director

May 11, 1982

DeAnna Grenawolt
Orfordville High School
Box 247
Orfordville, WI 53576

Dear DeAnna:

Our third and final session on April 28, 1982, finalized the content, format, and rating scale for the Accounting Competency Certificate. The Articulation Activity has reached its major objective. The group has asked that one final category be added to the nine established: corporations. Spence Howard, Blackhawk accounting instructor, agreed to outline this last component with the understanding that you will review the contents before the record goes to print.

I have enclosed a copy of the minutes of the last meeting along with Spence's material on corporations. If you have any comments, deletions, or additions, please let us know. You may call me (756-4121) or mail us your suggestions. May we please have these before May 19 as this will be the last day for Blackhawk staff before the summer break.

Thank you for attending faithfully and for supporting this effort. I will be sending you the printed copy of the certificate before school begins again in fall.

Sincerely,

Esther Maier

Esther Maier
Curriculum Coordinator

Enclosures

BLACKHAWK VOCATIONAL, TECHNICAL AND ADULT EDUCATION DISTRICT
Serving Rock and Green Counties

Accounting Articulation Meeting

April 28, 1982

Minutes

Participants Present

Bea Hanson	Janesville Craig
Jean Roberts	Janesville Craig
Marv Hauser	Janesville Craig
Fran Masterson	Janesville Craig
Jan Schaub	Beloit Turner
Ron Schrader	Beloit Memorial
LaVonne Keitch	Beloit LVEC
Doris Matteson	Beloit Memorial
Cheryl Johnson	Beloit Turner
Louise Ahn	Beloit Memorial
Vickie Noss	Beloit Memorial
Spencer Howard	Blackhawk Tech
Russ Gabrielson	Blackhawk Tech
Jack Martin	Blackhawk Tech
Myron Genger	Blackhawk Tech
Esther Maier	Blackhawk Tech

Esther Maier opened the meeting at 4:30 p.m. at the Beloit Campus of Blackhawk Tech. Competencies for the Accounting I course were distributed to all participants as prepared by Spender Howard using the material developed by Parker Senior High School and the Blackhawk Technical Institutes competencies.

All the competencies were subdivided under the following categories:

1. The accounting cycle
2. Special journals: Sales, cash received, cash disbursements, purchases & subsidiary ledgers.
3. Receivables and payables
4. Merchandise inventory
5. Plant and intangible assets
6. Internal systems and controls - cash
7. Payroll systems
8. Basic accounting concepts and alternative revenue recognition methods.
9. Partnerships

It was suggested that another category be added to cover corporations although some high schools may not cover this unit at that level. Spence Howard indicated he would write the competencies for this additional category and would be distributed through the mail for comments.

Following the acceptance of the ten categories, the group then renewed and revised the competencies listed for each category. These changes included the addition of words, addition of competency statements, standardizing some of the terminology, and breaking some of statements into smaller segments. All of the changes will be reflected on the final competency record.

The final item of discussion involved the determination of the type of rating scale to be used for the competency record. The group approved the same rating scale used on the marketing record.

Esther Maier concluded the meeting by stating that it would be highly unlikely the record would be printed in time to get into the hands of the instructors prior to the end of the school year. The records will be mailed to the schools prior to the start of the fall semester.

APPENDIX E

Finalized Competency Record

Accounting Competency Record

FOR _____
(Name)

THIS RECORD SHOWS THE CAPABILITIES ACQUIRED BY THE PERSON IN THIS INSTRUCTIONAL AREA. AS THE INDIVIDUAL GAINS COMPETENCY, THE INSTRUCTOR OR EMPLOYER WILL RATE THE LEVEL OF EACH SKILL.

THE PERSON WILL CARRY THIS RECORD TO SUCCEEDING TRAINING INSTITUTIONS OR PROSPECTIVE EMPLOYERS AS A RECORD OF ACHIEVEMENT IN THE INSTRUCTIONAL AREA LISTED.

School(s) Attended/Employer	Phone No.	Dates Attended (From—To)	Instructor's Signature

This should not be considered a diploma or a transcript. If further information is desired, please contact the proper school for official records.

RATING SCALE

NA - Not Taught

1. Awareness: Has had exposure to competency.
2. Demonstrated knowledge: Has ability to perform under supervision.
3. Ability to apply: Can regularly perform this task with little or no supervision.

ACCOUNTING I AND II

	SECONDARY		POST SECONDARY	
	INSTRUCTOR'S RATING	EMPLOYER'S RATING	INSTRUCTOR'S RATING	EMPLOYER'S RATING
The Accounting Cycle				
1. Understands the basic accounting equation.				
2. Demonstrates how business transactions affect the basic accounting equation.				
3. Uses basic accounting equation in development of simple balance sheet and income statement.				
4. Understands organizational forms of business & defines unique characteristics of proprietorship, partnerships, & corporations.				
5. Demonstrates understanding of the rules of debits and credits used in the accounts.				
6. Understands accounts & their classifications.				
7. Analyzes business transactions to determine what accounts are affected.				
8. Journalizes business transactions.				
9. Demonstrates procedure to post journal entries to accounts.				
10. Proves accuracy of posting and determines account balances.				
11. Demonstrates procedure for correcting errors in journals and accounts.				
12. Prepares periodic trial balances.				
13. Demonstrates understanding of adjusting & closing entries.				
14. Demonstrates procedure for accounting for deferrals and accruals.				
15. Understands nature of prepaid expenses.				
16. Understands the nature of unearned revenues.				
17. Prepares end-of-period worksheets.				
18. Prepares financial statements using worksheet data.				
19. Journalizes & posts adjusting & closing entries.				
20. Prepares post-closing trial balance.				
21. Demonstrates reversing entry procedure.				
22. Demonstrates procedure for closing end of year ledgers and opening new-year ledger.				
23. Describes the difference between cash-basis accounting & accrual basis accounting.				
24. Completes entire accounting cycle for a merchandising enterprise.				
25. Prepares a chart of accounts for a small business.				
26. Creates financial record system for a small business.				
Special Journals: Sales, Cash Received, Cash Disbursements, Purchases & Subsidiary Ledgers.				
1. Understands characteristics & purpose of special journals.				
2. Understands how to use controlling accounts & subsidiary ledgers.				
3. Records transactions in purchases journal.				
4. Records transactions in sales journal.				
5. Records transactions in cash receipts journal.				
6. Records transactions in cash disbursements journal.				
7. Records miscellaneous transactions in general journal.				
8. Demonstrates use of Combination journal.				
9. Demonstrates use of petty cash fund.				
10. Demonstrates posting to accounts from special journals.				
11. Applies the use of credit terms, shipping terms, trade discounts & cash discounts.				
12. Applies procedure for accounting for sales taxes.				
13. Demonstrates procedure for accounting for debit and credit memos.				
Receivables and Payables				
2[illegible]				

	SECONDARY		POST SECONDARY	
	INSTRUCTOR'S RATING	EMPLOYER'S RATING	INSTRUCTOR'S RATING	EMPLOYER'S RATING
Internal Systems & Controls - Cash				
1. Understands internal control & key characteristics.				
2. Describes attributes of accounting system.				
3. Demonstrates understanding & accounting procedure for the following cash related areas.				
A. Cash control system				
B. Bank Statement reconciliations				
C. Control of petty cash (imprest system) & change funds				
4. Demonstrates how voucher & check register are maintained.				
5. Identifies basic method & purpose of automated data processing.				
6. Understands simple systems design & analysis.				
7. Demonstrates flow charting techniques.				
8. Demonstrates understanding of hardware & software.				
9. Solve problems using algorithms. (Mathematical Process)				
10. Identifies basic business-oriented computer programs & applies to simple problems.				
Payroll Systems				
1. Understands concept of wages as hourly, salaried & contrasts these to fees paid to independent contractors.				
2. Computes earnings: gross, deducations, & net pay.				
3. Applies procedures for accounting for employee & employer payroll taxes (FICA, FUTA, income taxes) & workmens compensation.				
4. Demonstrates procedure for using following:				
A. Payroll Register				
B. Earnings Record				
C. Wage & Tax Statements				
5. Demonstrates accounting procedure to accrue, record & pay payrolls & payroll taxes.				
6. Understands filing of periodic related government forms.				
7. Demonstrates understanding of methods of determining employee benefits of profit-sharing & bonus plans.				
Basic Accounting Concepts & Alternative Revenue Recognition Methods				
1. Understands "generally accepted accounting principles."				
2. Identifies authoritative government & private bodies responsible for & influencing development of generally accepted accounting principles.				
3. Demonstrates correct Revenue - cost recognition procedures for:				
A. Point of sale method				
B. Receipt of payment				
C. Installment sale method				
D. Degree-of-contract - completion method				
Partnerships				
1. Identifies basic characteristics of partnerships, organizations & contrasts to other organizational forms of business.				
2. Demonstrates partnership accounting including: formation, admission of new partner, partner withdrawal, & partnership liquidation.				
A. Formatic				
B. Admission of new partner				
C. Partner withdrawal				
D. Partner Liquidation				
3. Calculates net income or loss division of partnership.				
4. Demonstrates preparation of partnership financial statements.				
Corporations				
1. Understands corporate form of organization, contrast to other forms of organization.				
2. Understands paid-in capital and retained earnings as principle source of corporate equity				

1. Understands use of credit in business.
2. Understands nature of receivables, payables & related accounts, including promissory notes.
3. Classifies receivables & payables as to current & non-current.
4. Understands trade receivables and contrasts to non-trade receivables.
5. Demonstrates the process of estimating bad debts under the percent of sales method & aging-analysis method.
6. Demonstrates accounting for bad debts under the direct write-of method & the allowance method.
7. Understands factoring of receivables.
8. Demonstrates accounting for purchase & sales returns.
9. Calculates interest, discounts & due date on promissory notes.
10. Demonstrates accounting procedure for notes, discounted notes & dishonored notes.
11. Understands contingent liabilities.

Merchandise Inventory

1. Understands characteristics of merchandise inventory.
2. Understands effect of ending inventory cost on gross profit.
3. Understands effect on balance sheet & income statement of over & under-statement of inventory cost.
4. Identifies costs properly included in inventory.
5. Demonstrates cost determination of inventory & cost of goods sold using:
   - A. FIFO
   - B. LIFO
   - C. Average
   - D. Weighted Average
6. Demonstrates procedure for accounting for inventory using perpetual & period inventory procedures.
7. Demonstrates application of perpetual & period inventory procedures.
8. Calculates inventory valuation using lower-of-cost-or-market method.
9. Understands inflationary effects of inventory costing methods as it affects the balance sheet & income statement.
10. Understands income tax implications of inventory costing method.
11. Determine inventory cost using:
    - A. Retail Method
    - B. Gross profit method
12. Understands correct balance sheet presentation of inventory.

Plant and Intangible Assets

1. Understands characteristics of plant assets.
2. Understands characteristics of intangible assets.
3. Demonstrates knowledge of proper cost determination of plant assets.
4. Differentiates between capital & revenue expenditures.
5. Demonstrates knowledge of proper cost determination of intangible assets.
6. Understands characteristics of:
   - A. Depreciation
   - B. Depletion
   - C. Amortization
7. Demonstrates procedure for accounting for depreciation under the following methods:
   - A. Straight-line
   - B. Declining balance
   - C. Sum of year digits
8. Demonstrates procedure to amortize the intangible assets: patents, copyrights & goodwill.
9. Demonstrates procedures when disposing of plant assets when sold, discarded, & traded in.
10. Determines gain or loses on asset disposal including requirements for income tax financial reporting.
11. Presents plant & intangible asset items & related expense correctly on financial statements.

3. Understands characteristics of capital stock:
   - A. Stock authorized, issued & outstanding
   - B. Par, no-par and stated-value-stock
   - C. Legal capital requirements.
4. Understands classes of stocks & their characteristics
   - A. Common stock
   - B. Preferred stock
     1. Cumulative & non-cumulative
     2. Participating & non-participating
5. Understands issuing stock at par, at discount, and at premium.
6. Demonstrates proper accounting procedure for issuing stock:
   - A. At par, discount, premium and no-par
   - B. By Stock Subscription
   - C. For non-cash assets
   - D. For donated captial
7. Understands characteristics of treasury stock and proper accounting procedures.
8. Demonstrates calculations to determine earnings per share data.
9. Understands nature of dividend:
   - A. Cash dividends
   - B. Stock dividends
   - C. Liquidating dividends
10. Demonstrates accounting procedure for recording dividends.
11. Understands appropriations of retained earnings and their purpose.
12. Understands income tax implication of corporate earnings:
    - A. Corporate tax structure
    - B. Deferral of income taxes
13. Understands characteristics & purpose of stock splits.
14. Demonstrates proper balance sheet presentation of:
    - A. Paid-in capital
    - B. Retained earnings
15. Demonstrate proper presentation of retained earnings statement.
16. Understands reporting unusual items in financial statements:
    - A. Prior year adjustments
    - B. Discontinued operations
    - C. Extraordinary items
    - D. Changes in accounting principles

ACCOUNTING III

1. Relate basic accounting objectives, concepts and principles to problems involving users of financial statement information.
2. Demonstrate an understanding of all recording operations in the accounting cycle.
3. Prepare properly classified complex balance sheets.
4. Organize revenue, cost and expense data properly in the preparation of income statements.
5. Maintain records relative to cash and to various types of temporary investments.
6. Classify and evaluate receivables and illustrate their use in case planning.
7. Distinguish between inventory classes, and apply traditional costing methods in their valuation.
8. Demonstrate the use of procedures in inventory valuation and income determination which deviate from the cost basis.
9. Employ acceptable techniques in estimating inventory valuations.
10. Solve accounting problems requiring proper valuation and classification of current liabilities.
11. Record transactions involving the acquisition, use and retirement of land, buildings, and equipment.
12. Determine and record depreciation of buildings and equipment and depletion of natural resources.
13. Prepare entries involving the acquisition and use of intangible assets.
14. Solve problems of valuation and prepare entries involving the acquisition, use and disposal of long-term investments.

ACCOUNTING II	SECONDARY		POST SECONDARY	
	INSTRUCTOR'S RATING	EMPLOYER'S RATING	INSTRUCTOR'S RATING	EMPLOYER'S RATING
1. Apply generally accepted accounting principles and procedures to accounting for corporate organization and stock issuance.				
2. Record changes in corporate capital subsequent to corporate organization.				
3. Analyze and record entries for the incurrence of long-term debt and investments in stocks and bonds.				
4. Maintain records for departmentalized operations and branch and home office transactions.				
5. Accumulate and analyze data needed for the maintenance of records for manufacturing and job order cost systems.				
6. Differentiate between job order and process cost systems and prepare cost of production reports.				
7. Apply principles of budgetary control and standard cost systems to effective planning and control.				
8. Explain absorption and variable costing principles and their uses in managerial decisions.				
9. Prepare analysis of proposed capital expenditures and cost-volume-profit relationships.				
10. Prepare statements of changes in financial positions using generally accepted concepts.				
11. Maintain records for parent and subsidiary corporate relationships and prepare consolidated financial statements.				
12. Analyze financial statements for changes in comparative position and interpret changes in solvency and profitability.				
13. Explain the accounting systems for personal use and for nonprofit organizations.				

RATING SCALE

NA - Not Taught

1. Awareness: Has had exposure to competency.
2. Demonstrated knowledge: Has ability to perform under supervision.
3. Ability to apply: Can regularly perform this task with little or no supervision.

ACCOUNTING IV

	SECONDARY		POST SECONDARY	
	INSTRUCTOR'S RATING	EMPLOYER'S RATING	INSTRUCTOR'S RATING	EMPLOYER'S RATING
1. Apply generally accepted accounting principles and procedures to recording bond transactions.				
2. Maintain records necessary for accumulation of information needed for preparation of income tax returns and entries for intra and inter-period allocations.				
3. Apply accepted procedures to recording transactions involving leases and pension programs.				
4. Explain the procedures for corporate formation and the entries for recording issuance of capital stock.				
5. Maintain records of changes in corporate paid-in capital after initial organization.				
6. Record entries for sources and distributions of retained earnings and prepare financial statements required in corporate accounting.				
7. Develop and analyze corporate capital structure and prepare calculations measuring book value and earnings per share.				
8. Prepare the required entries to record corrections caused by changes in principles, estimates, and in reporting entities.				
9. Explain single-entry systems and the preparation of financial statements from incomplete records.				
10. Define the various concepts of funds and prepare the statement of changes in financial position required by each interpretation.				
11. Recognize the limitations of historical dollar statements and prepare financial statements reporting price-level adjustments.				
12. Analyze financial data to develop comparisons of relative and absolute changes and to interpret changes in solvency, stability and profitability.				

AUDITING CONCEPTS

1. Define auditing and explain the importance of generally accepted standards, procedures and principles.				
2. Explain the need for a code of professional ethics, the resultant legal responsibilities and the possible resultant liabilities.				
3. Explain the audit process — preliminary arrangements, work papers, and the use of original documents.				
4. Explain the basic principles of internal control, and relate them to audit programs for manual and electronic systems, using statistical sampling techniques.				
5. Complete audits of receivables, revenues, and cash transactions.				
6. Prepare audits of inventories and investments, and related revenues, costs, and expense items.				
7. Complete audits of fixed and intangible assets and related expenses.				
8. Organize audits of current liabilities with related costs and expenses, including a complete payroll audit.				
9. Prepare audits of long-term liabilities, owners' equity accounts, and contingencies and related expenses.				
10. Assemble data for the preparation of financial statements, and prepare the audit report and post-statement disclosures of any significant events.				

COST ACCOUNTING

	SECONDARY		POST SECONDARY	
	INSTRUCTOR'S RATING	EMPLOYER'S RATING	INSTRUCTOR'S RATING	EMPLOYER'S RATING
1. Define the objectives of cost accounting and its relationship to general accounting.				
2. Apply the principles used to accumulate and record material costs.				
3. Apply the principles used to accumulate and record labor costs.				
4. Apply the principles used to accumulated, record and allocate factory overhead.				
5. Apply the techniques of a job order cost system and illustrate the general ledger procedures, the summary procedures, and the financial statements.				
6. Apply the principles of a process cost system and demonstrate the preparation of a cost of production report.				
7. Explain a standard cost system and demonstrate the principles used to process material and labor cost and the analysis of variances.				
8. Apply the principles of standard cost accounting to recording factory overhead costs and the analysis of variances computed from pre-determined budgets.				
9. Demonstrate the use of cost data by management for decision making in the areas of planning, forecasting and control.				

INCOME TAX ACCOUNTING

1. Explain the need for a Federal Tax system, its structure, the various types of taxes, and why the system functions as it does.				
2. Define gross income, and discuss the judicial doctrines which affect its determination.				
3. Identify and discuss the major inclusions and exclusions from gross income.				
4. Identify and discuss business expenses and losses and their roles in the determination of taxable income.				
5. Identify and discuss those business expense and losses which are deductible for adjusted gross income.				
6. Identify those personal expenditures and losses which qualify for use as itemized deductions.				
7. Demonstrate proper use of the standard deduction and exemptions in the determination of income tax for an individual.				
8. Explain the uses of tax credits by selected groups of taxpayers.				
9. Determine gains or losses and their possible effect on the basis in property transactions.				
10. Analyze the regulations which result in certain property transactions being classed as nontaxable exchanges.				
11. Explain the tax treatment of property exchanges resulting in long-term and short-term capital gains and losses.				
12. Demonstrate a basic understanding of Section 1231 (Federal Tax Code) and recapture provisions in property transactions.				
13. Compare the various accounting periods and the special accounting methods permissible under the Federal Tax Law.				
14. Compare various types of deferred compensation arrangements which are available under tax law.				
15. Characterize the corporate form of business organization in light of the complexity of Federal Tax provisions.				
16. Describe the various types of tax credits available to individuals and corporations.				

APPENDIX F

Blackhawk Technical Institute
Accounting Program Curriculum,
Policies, and Procedures

BUSINESS AND MARKETING DIVISION

ASSOCIATE DEGREE ACCOUNTING CURRICULUM

General Education

1.	Communication Skills I		3 credits
2.	Communication Skills II		3
3.	Psychology of Human Relations		3
4.	Social Institutions		3
5.	Economics		3

Technical Courses

1.	Accounting I		4
2.	Accounting II		4
3.	Accounting III		4
4.	Accounting IV		4
5.	Cost Accounting I		3
6.	Cost Accounting II		3
7.	Income Tax Accounting		4
8.	Accounting Systems		3
9.	Select Two of the Following:		4
	Payroll Accounting	2	
	OR		
	Auditing Concepts	2	
	OR		
	Government Accounting	2	

Technical Supportive

1.	Principles of Data Processing	3
2.	Business Law I	3
3.	Business Math	3
4.	Machine Calculation	1
5.	Keyboarding	1

Student Electives

1.	Electives	6

Total Requirements for Graduation: 65 Credits

BLACKHAWK TECHNICAL INSTITUTE

ACCOUNTING I

Fall Term - 1981-82
S. Howard, Instructor
Blackhawk Technical Institute

THE COURSE

Accounting I is an introductory course for those having no previous training or background in accounting, or for those who have had limited background in accounting fundamentals who wish to extend their accounting education. In addition to being a complete introductory course in basic accounting fundamentals, the course is also designed for students who wish to continue their education with advanced courses of study in accounting.

COURSE OBJECTIVES

At the completion of the course the student will be able to:

1. Classify, record, summarize, analyze, and report results of business transactions and complete the accounting cycle through the closing of the books for a small business enterprise.

2. Prepare a complete set of financial statements for a small business enterprise.

3. Describe the effect of the accrual and deferral principle, comparing these concepts with cash accounting and apply these principles to business transactions.

4. Define related terminology, apply generally accepted accounting principles and concepts as they relate to the course objectives listed above.

THE LEARNING SEQUENCE

The text, Accounting Principles, by Nisswonger and Fees, is designed to cover Accounting I and Accounting II. In Accounting I the first 14 chapters will be covered, with the balance covered in Accounting II.

ASSIGNMENTS

Each unit of required reading in the text is followed by a number of questions, exercises, and problems. In each unit several of these will be assigned as homework. Their satisfactory completion is a requirement of the course. "Satisfactory completion" means (1) acceptable completion of assignments, and (2) assignments handed in by due date.

Unsatisfactory completion of required assignments shall adversely affect the final grade. These problem solving assignments are excellent learning tools and are designed to help you meet the course objectives.

TESTS

Unit tests will occur throughout the semester. Test dates will be announced by the instructor. Tests will usually cover either one or two chapters as announced.

Tests must be taken on announced test dates. No makeup tests will be given except in extremely extenuating circumstances as may be determined by conference between student and instructor. Missed tests will be assigned a grade of zero.

GRADING

Tests:

Final grade will be based on achievement as reflected on tests given throughout the semester.

Read the information presented under "TESTS" and note that the final grade may be adversely affected by missed tests.

Final grade may be adjusted to reflect instructors evaluation of student performance.

ATTENDANCE

Academic achievement is significantly affected by attendance. Experience has shown that poor attendance and related poor study habits is detrimental to a successful completion of any accounting course.

The mandatory attendance requirement for this course that directly affects your final grade is that which regards attendance on scheduled test dates (reread "Test" section). For district attendance policy see student handbook.

SUPPLEMENTARY HELP AND ASSISTANCE

Instructor:

The instructor is available to you outside of classroom hours, during his posted office hours. Do not hesitate to utilize this supplemental instructional help.

MATERIALS

There is a wealth of audio visual and other reinforcing materials in accounting available for your use. These materials are largely available in the learning lab and the Library. Some are available for purchase at the bookstore.

Materials which are especially useful supplements for Accounting I will be identified for you by the instructor.

PERIODICALS

The following accounting and business periodicals are available in the library.

Professional Journals:

1. Management Accounting (National Association of Accountants)
2. The Accounting Review (American Accounting Association)
3. Journal of Accounting (American Institute of Certified Public Accountants)

Business Periodicals:

1. Business Week
2. Forbes
3. Fortune
4. Dunns Review
5. Financial Executive

Newspaper:

1. Wall Street Journal

One of the best ways to relate your pursuit of a profession in accounting while in school is to view the current state of the art as it is presented to these materials available in the library. Plan your study habits to include availing yourself regularly of these library materials.

STUDY REFERENCE MATERIALS

Learning Lab:

The following items are available for your use to supplement and reinforce the material presented in your textbook. Many of these are individualized self-instructional materials.

I. 1 Set (39 audio tapes) with study guide by Wilbur F. Pillsbury Southwestern Publishing Company (1976)

These audio-cassette study guides are self-paced, individualized instructional materials. They are designed to directly supplement your text, Accounting Principles.

II. 1 Set (50 Modules) of ALEX, audio-visual filmstrips covering topics within the content of introductory accounting. These are available upon request from S. Howard.

III. PLAID series of self-review materials (can also be purchased by the student at the bookstore).

IV. Schaum's accounting outline series (may be purchased at bookstore)

V. Introductory Accounting, Parts I and II, by Hempel. Self-constructing study guides.

VI. UNIPAK self-instructional audio tapes.

For other accounting self-instructional and review materials, consult the Learning Lab index of materials

LIBRARY

The library has available a number of different accounting textbooks which cover the same material that your primary classroom textbook (Accounting Principles) by Fess (Niswonger) contains.

Often students find it very helpful to consult a different author's textbook to reinforce the learning process. This can be especially useful where the student is studying complex material.

Common Difficulties in Learning Accounting

For most students the study of accounting is an intensive, challenging, and demanding experience. Happily, it can be a highly rewarding and satisfying achievement.

Experience shows that for some students accounting can become difficult to the point of being a miserably difficult, frustrating, unmanageable, and downright nasty taskmaster.

Experience also shows that you may avoid that difficulty if you are aware of the causes, properly diagnose the problem and take corrective action. The following items are typically the sort of things students of B. T. I. may find to be the sources of difficulty in the study of accounting. (Especially note items 1, 3, & 6.)

1. The student does not choose to assume personal responsibility for learning.

   A text or an instructor cannot teach you accounting. They can help you learn accounting once you choose both to take responsibility to learn and also to put forth whatever effort is necessary for you.

2. The student does not have adequate prerequisite knowledge and skills.

   To learn accounting effectively and efficiently, you need three skills. You should have the ability to read the English language carefully and precisely. You should have the ability to deal with simple algebraic concepts. You should also have a general understanding of and ability to conceptualize common business language and problems. Deficiency in any of these areas will make your learning of accounting more difficult. You should seek counsel of the guidance service or your instructor if you think you might have problems in these areas.

3. The student does not choose to devote sufficient time and effort to learning.

   Most students find that successful learning of accounting requires an investment of at least six to eight hours of intensive outside preparation per week, in the typical course. Some students find that they can read or skim over material and do minimum assigned problems in much less time. They fail to use the extra time for mastering vocabulary and concepts and for reinforcement. (See items 4 and 5 below).

   Eventually they discover, the hard way, that many more hours than those previously "saved" are required to catch up. Some students find it impossible to catch up.

4. Students does not choose to thoroughly master new vocabulary and concepts with each chapter before proceeding to the next.

   Each chapter builds upon vocabulary and concepts introduced in previous chapters. To avoid great and unnecessary confusion and extra effort, you must master the material in each chapter as assigned, and not let yourself fall behind.

5. The student does not choose to adequately reinforce his or her new knowledge.

   Effective and lasting learning of new knowledge and skill requires reinforcement. Reinforcement involves both repetition and application. The amount of necessary reinforcement varies among students and among different subjects. Chapters in your text have cases and problems to provide opportunities for testing and reinforcing new knowledge through application to new situations.

6. Student does not choose to seek assistance from others when required.

   Students avoid asking questions of their fellow students or their instructors because they think they will appear stupid. Unless one is truly exceptional, it is very difficult to learn all introductory accounting without some assistance. If you share your confusion with your classmates and your instructor, they may help you.

7. Student does not choose to prepare properly for accounting examinations.

   Most accounting examination questions require precise answers. Correct answers require knowledge of all the vocabulary and concepts related to item being examined A general, as distinct from a specific, understanding often will not suffice. Knowing almost all of the necessary parts is usually not enough.

   The missing or unclear parts can be vital. Continued review and self-testing as you proceed through the course will pinpoint problem areas in sufficient time for corrective action before examinations.

8. The student chooses to merely memorize vocabulary, concepts, and example problem solutions.

   Some rote memorization of accounting vocabulary and concepts is necessary, but it is not sufficient to learn basic accounting. To be of value, accounting knowledge must also be generalized so as to be readily applicable to new problem situations.

9. The student incorrectly identifies the source of his or her difficulty.

It is important that you properly identify the source of his or her difficulty. Many students' problems in accounting courses are caused by one or more of the above nine items, to decide merely that the problem is Accounting will be counterproductive. Only when the real cause is identified can your difficulty be readily resolved. You should seek help from the guidance office if you experience difficulty and cannot pinpoint the cause.

Accounting I & II
1981 - 82
S. Howard, Instructor

A Set of ALEX (Accounting: A Learning Experience) is available for your use. The purpose of these materials is to supplement or reinforce the textbook and classroom presentation. The set consists of 50 modules, each containing a filmstrip and coordinated tape cassette.

You may check these materials out from the instructor.

The list below indexes your text (Accounting Principles, by Niswonger and Fess, 13th Edition) chapters to the related modules for those chapters.

TEXT CHAPTER	ALEX MODULES
1	1,2,3
2	4,5,6,7
3	8,9,10,11
4	15,19
5	10,16
6	30,31
8	9
7	9,23
9	32,33
10	27,28,34
11	24
12	25
13	17
14	39
15	36
16	36
17	35
18	37
19	20,21
20	22
21	29,41,44,45
24	43,48,50
22	46
23	42,47,48
25	13,14
26	38,40
27	12,26

Accounting I: Accounting II
1981 - 82
S. Howard, Instructor

The following list relates the chapters in your text (Accounting Principles, 13th Edition, Fess/Niswonger) to the Pillsbury Audio-Cassette Study Guides.

Text Chapter	Pillsbury Module Number
1	1,4
2	2,3
3	4,5,6,7,8A,8B
4	9
5	4,5,6,7,8A,8B,15
6	10,11,12
8	14,15
7	13
9	16
10	--
11	17
12	--
13	--
14	18,19
15	20,21
16	22,23A,23B
17	24,25
18	26
19	29
20	27,28
21	30
24	32,36
22	22
23	30,31
25	33
26	34A,34B,35
27	32,36

APPENDIX G

Area High School Curriculum
Materials

Monroe High School, Monroe, WI

Accounting I (full year)

This is a business course to teach students how to keep books for a single proprietor, a partnership and a corporation business. Students learn how to interpret financial records, use adding machines and apply data processing. A practice set is completed at the end of each semester to give the student a realistic approach to accounting. The course should be taken as a junior or senior. Grading is based on tests, accounting problems, practice sets, class work, notebook. Teaching methods used will be lecture, discussion and accounting lab with individualized instruction. The course is valuable if interested in the many career opportunities in accounting, for personal use, or as college prep if taking business or law. During the second semester we will be using our computers to do some accounting problems.

Prerequisite: Junior or senior status

Fee required for workbook and two practice sets.

Accounting II (Semester)

This course will increase the accounting knowledge and ability of students planning to enter the job market as well as those planning to continue in business courses in college. The objectives are both vocational and career oriented. Lecture, discussion and accounting lab with individualized instruction. The course is valuable for career, college prep and personal use. Grading will be through class work, accounting problems, tests and simulations. Material covered will include: review of basic accounting procedures, adjustments, payroll, taxes, notes, drafts, partnerships, corporations, control systems, departmental and cost accounting. A business simulation will be completed. Instruction will cover automated accounting systems with the use of our computers.

Prerequisites: Accounting I and instructor's approval

Fee required for workbook and practice set.

ACCOUNTING I

JANESVILLE, PARKER HIGH SCHOOL

Students who plan on entering the business world should take accounting for vocational use and may continue their study in the second year. The course may also be taken for personal use. Students are taught the use of records in personal, family, business, governmental, and business data processing affairs. The accounting cycle, names, and uses of business papers, and business vocabulary are included in content of the course.

General Objectives:

To teach the need for keeping systematic records

Skill Outcomes:

Ability to record special transactions in appropriate journals.
To understand the accounting cycle
To adapt accounting for family and professional purposes

Course Content:

The accounting cycle in its simplest form
The Special Journals and Subsidiary Ledgers
Automated Data Processing
The Combination Journal
Payroll, Depreciation, Bad Debts, Cash Register, Fixed Assets
Sales Taxes, Notes and Interest, Accruals
Partnerships, Cooperatives & Corporations

Texts and Published Materials:

"Century 21 Accounting" 2nd Edition - Textbook, workbook and practice sets
"Century 21 Accounting" 2nd Edition - Objective and problem tests
Internal Revenue - "Understanding Taxes"

Teacher Made Materials:

Business forms, Objective and problem tests, Chapter Study Guides

General Instructional Method:

Demonstration, Lecture, Discussion, Problem Solving, Lab

Requirements for Students:

1. Workbook 2. Practice Set 3. Pen, Pencil, Ruler

Evaluation:

Problem tests, Objective Tests, Homework Problems, Attendance

Basic Requirements:

The student is expected to be able to perform the minimum accounting functions at a reasonable degree of accuracy. The student should also be able to comprehend the basic vocabulary of bookkeeping and accounting.

Teacher:

Paul V. Will

ACCOUNTING I

I. OBJECTIVES

A. General Objectives

1. To teach the student the need for keeping systematic records in the management of personal, family, business, and government affairs.

2. To help the student gain an understanding of taxes, income and social security, interest, banking, and business activities in general.

3. To provide an opportunity to learn the language and problems of business.

4. To develop traits of accuracy, neatness, orderliness, and responsibility in keeping books.

5. To prepare students for further study in accounting and employment in business.

6. To give the students an over-all understanding of what automation is and how it affects the record-keeping process in business.

B. Specific Objectives

1. To understand the accounting cycle in its simplest forms.

2. To utilize the accounting cycle with special journals and subsidiary ledgers.

3. To introduce automated data processing.

4. To record special transactions.

   a. Taxes
   b. Payroll
   c. Depreciation
   d. Notes and allowances
   e. Discounts
   f. Returns and allowances
   g. Petty cash
   h. Accruals

5. To adapt accounting for special purposes

   a. Family and individual
   b. Professional
   c. Farmers

II. COURSE OUTLINE

A. The Accounting Cycle In Its Simplest Form

1. Starting an accounting system.
2. Recording the opening entry.
3. Posting the opening entry.
4. Debit and credit of business transactions affecting balance sheet accounts.
5. Debit and credit of business transactions affecting income accounts and expense accounts.
6. Journalizing business transactions.
7. Posting.
8. Proving the accuracy of posting.
9. Journalizing, posting, and taking a trial balance.
10. The six-column work sheet.
11. The income statement and the balance sheet.
12. Closing the ledger

B. The Accounting Cycle With Special Journals And Subsidiary Ledger

1. Recording the buying of merchandise on account.
2. Recording cash payments.
3. Recording the sale of merchandise on account.
4. Recording cash receipts.
5. Recording miscellaneous entries in the general journal.
6. The checking account and reconciliation of bank statements.
7. Eight-column work sheet with adjustments.
8. Financial reports for a merchandising business.
9. Adjusting and closing entries.

C. An Introduction To Automated Data Processing

1. Automated data processing in accounting.
2. Automated data processing systems.

D. Using the combination journal for transactions affecting petty cash, sales, purchases, and payroll.

1. The combination journal and the petty cash fund.
2. Problems relating to sales and purchases.
3. Payroll records.
4. Payroll accounts, taxes, and reports.

E. Special Accounting Transactions.

1. Fixed assets and depreciation.
2. Disposing of fixed assets.
3. Bad debts and valuation of accounts receivable.
4. A cash register accounting system.
5. Sales taxes and other sales and purchases transactions.
6. Notes and interest.
7. Accrued income and expenses.

F. Partnerships, Corporations, And Cooperatives

ACCOUNTING II

Students who plan to enter the world of work or continue their education in the areas of finance or marketing should enroll in Accounting II after the successful completion of Accounting I. The student will increase technical competence and obtain a good foundation for college accounting.

General Objectives:

To teach a deeper understanding of Accounting and help student determine his personal interest in Accounting as a career.

Skill Outcomes:

The ability to understand the basic concepts of the major areas of Accounting.
To determine personal interest in the career of Accounting.

Course Content:

Review of Accounting Cycle
Departmental and Payroll Accounting
Partnership Accounting
Controls and Records
Corporation Accounting
Cost Accounting
Analysis of Statements
Accounting for various kinds of sales

Textbook and Published Materials:

"Century 21 Accounting" 2nd Edition - Textbook, workbook and practice set
"Century 21 Accounting" 2nd Edition - Objective tests and problem tests

Teacher Made Materials:

Business forms, objective and problem tests, worksheet

General Instructional Method:

Demonstration, Lecture, discussion, small groups, lab

Requirements for Students:

1. Workbook
2. Practice Set
3. Pen, Pencil, Ruler

Evaluation:

Problem tests, objective tests, homework

Basic Requirements:

The student must be able to demonstrate understanding of the basic concepts being taught. All assignments must be completed and attendance must be regular.

Teacher:

Jon Jerome

ACCOUNTING II

I. OBJECTIVES

A. General Objectives

1. To develop a deeper knowledge about business that cannot be satisfactorily covered in only one year of high school Accounting.

2. To increase the technical competence so that a student is able to gain employment as a bookkeeper or account clerk.

3. To gain the knowledge needed in order to maintain proper records for efficient management of a business.

4. To understand the work of automated equipment and to interpret the results of machine-produced records.

5. To obtain a good foundation for continuing the study of accounting in a college.

6. To encourage development of character traits--systematic procedure, initiative, honesty, accuracy, neatness, orderliness, punctuality, responsibility, and dependability--that are so desireable for permanent employment.

7. To teach the techniques that will enable the individual to keep the simpler forms of records needed in the management of business to keep his own personal and family business records, to interpret business statements and reports, trade, and agricultural enterprises.

8. To continue to promote good business habits and an appreciation of the need for business ethics and what the term implies.

B. Specific Objectives -- All Students Should Be Able To:

1. Determine the debit and credit elements of a business transaction, record the transaction, post, and prepare the appropriate schedules and trial balances.

2. Prepare the work sheet and business statements at the end of each fiscal period and to recognize the significance of these figures, and to evaluate the usefulness of such business forms.

3. Recognize and keep all departmental records involving purchases, sales, cash receipts, and cash payments in their appropriate departmental journal.

4. Handle fairly complex payroll records including withholding tables and certificates, federal tax returns, state tax returns, and employer's payroll taxes.

5. Understand the adjustments for depreciation, depletion, bad debts, accrued incomes and expenses, prepaid expenses, and incomes received in advance.

6. Make the necessary entries to admit a new partner, divide the net incomes or losses, and to keep the ledgers of partnership.

7. Use the voucher system method of keeping the records of a business. The system controls inventories, budgets, notes, trade acceptances, drafts, and the taxes.

8. Understand the corporate form of organization, record the transactions of a corporation, and prepare the necessary reports at the end of a fiscal period.

9. Recognize the various types of sales accounting systems. These would include C.O.D. sales, installment sales, consignments, and the service department sales.

10. Identify accounting systems for manufacturing businesses that include cost and the necessary accounts and reports used in this type of a business.

11. Interpret and plan accounting records such as financial reports, and to have an understanding of automated systems and terminology.

ACCOUNTING II

II. COURSE OUTLINE

A. Review Of The Bookkeeping Cycle

1. Journalizing and posting business transactions.
2. Procedures at the end of a fiscal period.

B. Departmental And Payroll Accounting

1. Departmental records - purchases and sales.
2. Departmental cash receipts records.
3. Departmental cash payments records.
4. Payroll records and transactions.

C. Accounting For Adjustments.

1. Depreciation, depletion, and bad debts.
2. Accrued income and accrued expenses
3. Prepaid expenses and income received in advance.

D. Partnership Accounting.

1. Formation of partnerships.
2. Profits and losses of partnerships.
3. Work sheet for a partnership.
4. Partnership fiscal period reports on a departmental basis.
5. Practice set - application of skills.

E. Various Types Of Controls And Records.

1. Voucher system.
2. Inventory control and valuation
3. Business budgets
4. Notes receivable.
5. Notes payable, trade acceptances, and drafts.
6. Taxes on sales, property, and income.

F. Corporation Accounting

1. Corporate form of organization.
2. Recording transactions of a corporation.
3. Work at the end of a fiscal period of a corporation.
4. Optional practice set - application of skills.

G. Automation Applied To Accounting Procedures

1. Punched-card data processing.
2. Electronic data processing.

H. Cost Accounting

1. Service departments.
2. Manufacturing.
3. End-of-fiscal period work.
4. Optional practice set.

I. Special Problems Of Sales Accounting

1. Installment sales.
2. C.O.D. sales
3. Consignment sales.

WISCONSIN CONSORTIUM

The Mapping Model

Course (subject) Accounting Grade (s) 11 - 12 Level II

Teacher Staff Department/Unit Business Education

Building Craig and Parker Date 10-20-80

I. Beginning Point of Instruction (Introduction of new learning):

a. The first new objective introduced to these students will be to teach the fundamental accounting equation as illustrated in a beginning balance sheet.

II. Knowledge (cognitive, concepts, understandings):

1. a. The student will know the accounting cycle in its simplest form.

b. The student will demonstrate knowledge of the accounting cycle by recording the opening entry through the procedure of closing of the ledger.

2. a. The student will be able to apply the accounting cycle to the combination journal and the subsidiary ledgers.

b. The student will journalize, post, determine profit, prepare statements, and close the ledger.

3. a. The student will learn the payroll procedures.

b. The student will be able to prepare a payroll register and all related payroll forms including data processing applications.

4. a. The student will learn an introduction to automated data processing as it relates to accounting.

b. The student will understand the differences between manual, mechanical, and automated data processings.

5. a. The student will be able to apply the accounting cycle to the special journals and ledgers.

b. The student will journalize, post, determine profit, prepare statements, close the ledger, including cash register and petty cash applications.

6. a. The student will learn how to record sales tax, bad debts, and depreciation entries.

   b. The student will demonstrate his ability to record the stated skills.

7. a. The student will learn how to record notes and accruals.

   b. The student will demonstrate his ability to record the stated skills.

8. a. The student will learn departmentalized accounting including prepaid expenses, incomes in advance, and voucher systems.

   b. The student will be able to record the stated entries.

9. a. The student will learn partnership and corporate organization, including installments, consignments, and cost accounting.

   b. The student will plan, record, interpret these accounting records.

10. a. The student will learn how to operate the 10-key adding machines and calculators.

    b. The student will be able to add, subtract, multiply, and divide on these machines with a reasonable skill.

III. Skills:

1. a. The student will record accounting transactions.

   b. The student will be able to pass objective and problem tests at a minimum level of 70%.

2. a. The student will sort accounting transactions.

   b. The student will be able to pass objective and problem tests at a minimum level of 70%.

3. a. The student will summarize accounting t[illegible]actions.

   b. The student will be able to pass objective a[illegible]roblem tests at a minimum level of 70%.

4. a. The student will analyze accounting transactions.

   b. The student will be able to pass objective and problem tests at a minimum level of 70%.

5. a. The student will interpret accounting transactions.

   b. The student will be able to pass objective and problem tests at a minimum level of 70%.

6. a. The student will be able to utilize the calculator to solve accounting problems.

   b. The student will demonstrate proficiency by successful completion of problems and problem tests.

IV. Attitudes (emotions, feelings, sensations, affective domain):

1. The student will understand the meaning of the free enterprise system.

2. The student will be aware of the career opportunities available.

3. The student will appreciate the necessity of accuracy and neatness.

4. The student will understand the importance of honesty in all phases of accounting.

V. Life Application:

1. The student will be able to apply skills and knowledge in personal business management.

2. The student will be prepared to pursue accounting courses in post-secondary programs.

3. The student will be prepared forentry-level employment in the field of accounting.

4. The student will have an awareness of data processing terminology and the application as it relates to accounting.

VI. Ending Point of Instruction: (Culmination of new learning):

a. The last new objective introduced to these students will be - The student will be able to record, sort, summarize, analyze, and interpret accounting data to assist management in making wise decisions.

APPENDIX H

Administrative Letters of Support

Beloit Public Schools

Municipal Center - 220 West Grand Avenue
BELOIT, WISCONSIN 53511
608/364-6740

SUPERINTENDENT
Michael W. Walls — 364-6760
ASSISTANTS:
Ronald L. Anderson — 364-6786
William J. Decker — 364-6747
William B. Heebink — 364-6744
Geneva C. Johnson — 364-6749
Arnold T. Lee — 364-6748
Harold R. Walters — 364-6750

February 9, 1982

Ms. Esther Nair
Curriculum Coordinator
Blackhawk Technical Institute
Route 3, Prairie Road
Janesville, WI 53545

Dear Esther:

In response to your letter to Dr. Walls in regard to your articulation project in the accounting occupations, we strongly support your project and welcome participation by the Beloit Public Schools.

Your continued cooperation is greatly appreciated.

Sincerely,

William J. Decker

William J. Decker, Director
Elementary/Secondary Education

WJD:jmd

cc: Don Sudkamp
LaVonne Keitch
Karen Farberg

School District of Janesville

527 South Franklin Street
Janesville, Wisconsin 53545
(608) 752-7413

February 8, 1982

Mr. Jack Martin, Business Division Chm.
and
Ms. Esther Maier, Curriculum Coord.
Blackhawk Technical Institute
Route 3, Prairie Road
Janesville, WI 53545

Dear Mr. Martin and Ms. Maier:

I have your letter relative to the articulation meetings you are planning to hold with staff members from our district relative to business education classes.

It sounds like a very worthwhile endeavor and you have my full support. I certainly hope you have an excellent attendance at your first meeting on the 24th of February.

Sincerely,

Donald Mrdjenovich

Donald Mrdjenovich
Superintendent of Schools

cs

cc: Richard Jorgensen, Craig Principal
William Reis, Parker Principal

ERIC CLEARINGHOUSE FOR JUNIOR COLLEGES
UNIVERSITY OF CALIFORNIA

MAY 04 1984

8118 Math-Sciences Building
Los Angeles, California 90024

Education is our investment in the future.